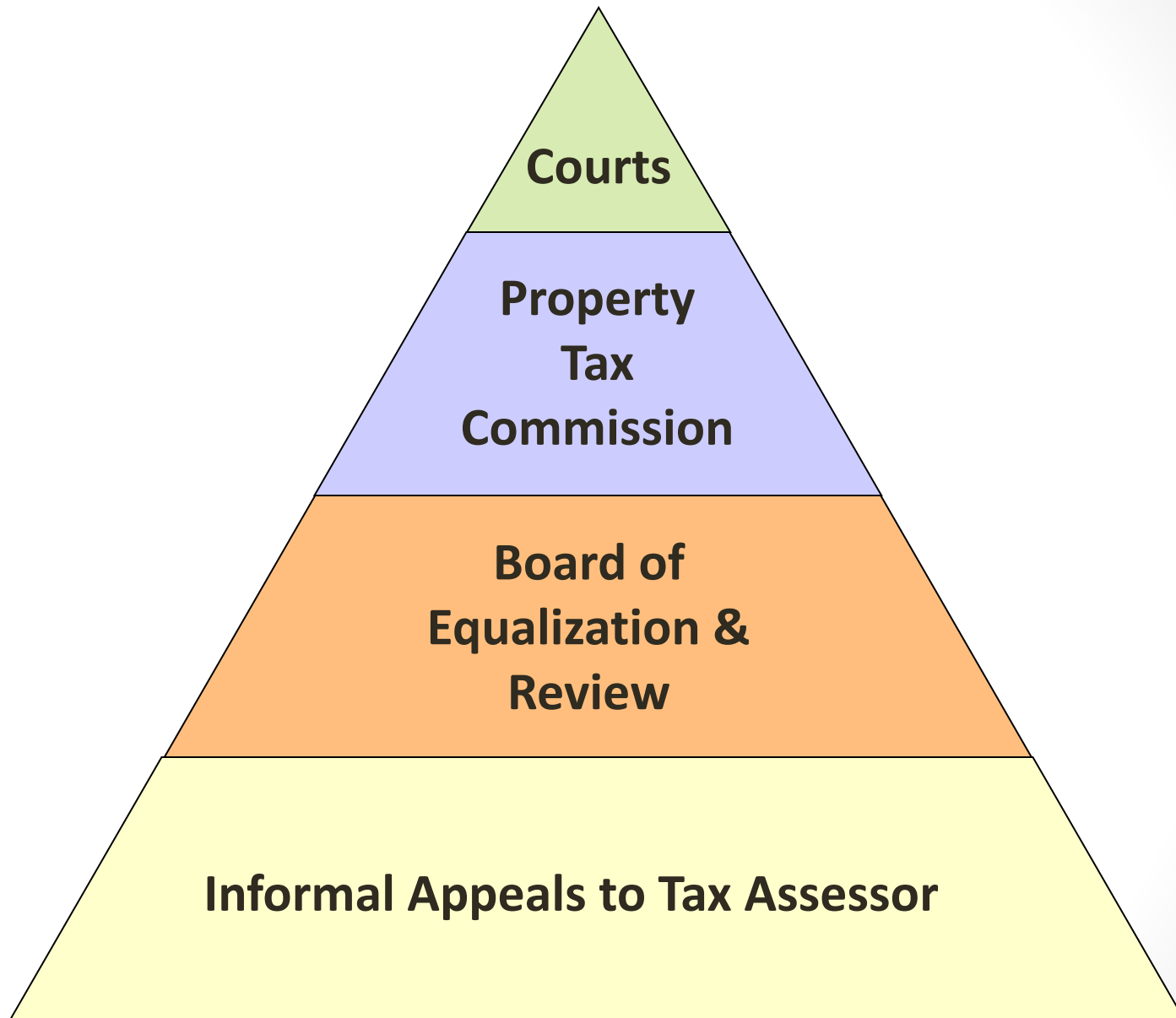


Property Tax Appeal Process

Cindy Avrette

Revenue Laws Study Committee

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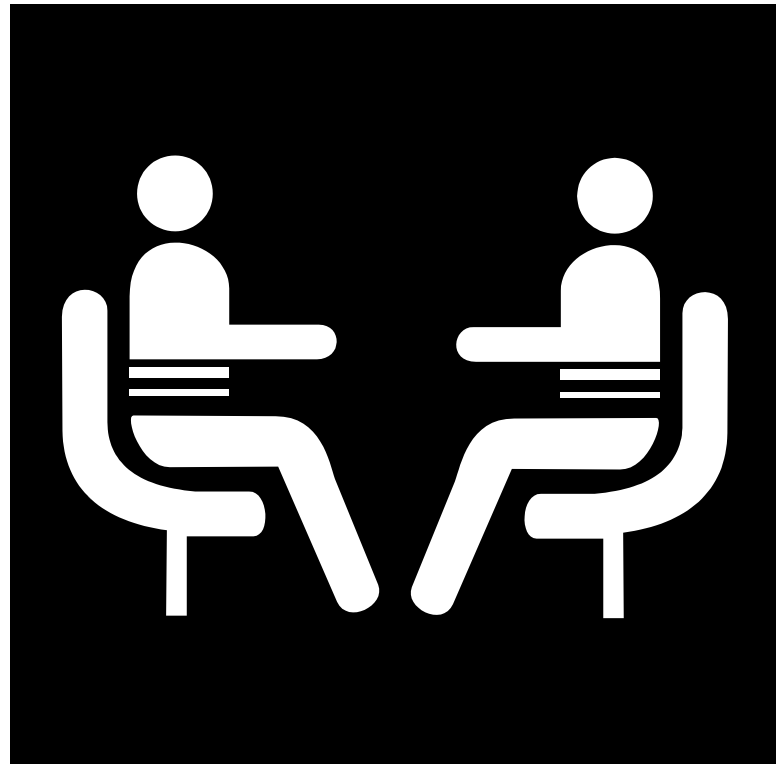


First Level of Appeal ...

LOCAL

Local Level – Informal Meeting

- Informal Process
 - 30 days after notice of value
 - Assessor arranges conference with taxpayer
 - Final decision within 30 days
 - If agreement not reached, 30 days to appeal



Local Level – Board of E&R

- Board of Equalization and Review = Board of County Commissioners **OR** special board of equalization and review
- Adopt resolution creating special board
 - Resolution provides for the membership, qualifications, and terms of office; no statutory requirements
 - Resolution *may* provide for an appeal of its decision to the board of county commissioners
- Time of meetings set by statute
- Board of County Commissioners has limited ability to review and change decisions of the Board of E&R
- If taxpayer not satisfied with decision, may appeal within 30 days after the notice of the board's decision to the State Board of Equalization and Review

Next Level of Appeal ...

PROPERTY TAX COMMISSION

Property Tax Commission

- State Board of Equalization and Review
- Creation and Membership
 - No statutory requirements or qualifications
 - Five appointments
 - Three by the Governor
 - Two by the General Assembly
 - Governor designates the chair
 - Four-year terms, expire on June 30
- Current Commission members
 - Terry Wheeler, Chair
 - Aaron Plyler, Vice-Chair
 - Georgette Dixon
 - Paul Pittman
 - William Peaslee



Property Tax Commission

- Meets at least quarterly
- Staff provided by the Local Government Division of Department of Review
- Cost borne by local governments
- A staff valuation specialist makes contact with each property owner who appeals
- Functions as a trial court and follows the Rules of Evidence
- Hearings are “de novo”
- If taxpayer not satisfied with the Commission’s decision, may appeal within 30 days of the entry of the final decision to the North Carolina Court of Appeals

Final Level of Appeal ...

COURT OF APPEALS & NC SUPREME COURT

Courts

- North Carolina Court of Appeals
 - Appeals are based on the record made at the Property Tax Commission hearing
 - Notice of appeal must be made to the Property Tax Commission within 30 days after the entry of the final decision or order of the Commission
 - Notice must include exceptions which set for the specific grounds upon which the party is appealing
 - The court may choose not to hear the case
- North Carolina Supreme Court
 - A taxpayer who is not satisfied with the decision of the Court of Appeals may file a motion for review in the NC Supreme Court
 - The court may choose not to hear the case